

2018

CERTIFICATE

To the Clerk of Dickinson, State of Kansas

We, the undersigned, officers of

City of Woodbine

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2018; and
(3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations.

		2018 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:		Page No		
Computation to Determine Limit 2018		2		
Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Fund	K.S.A.			
General	12-101a	8	244,773	66,233
Debt Service	10-113	9		
Library	12-1220	9		
Special Highway		9	61,113	
Special Law		9	1,485	
Water Utility		10	102,577	
Sewer Utility		10	47,675	
		12		
Totals		XXXXXX	457,623	66,233
Election Required - Review HB2088 Template		No		County Clerk's Use Only
Budget Summary		11		1,383,394
Neighborhood Revitalization				Nov 1, 2017 Total Assessed Valuation

Assisted by:
Adrich & Company LLC
Certified Public Accountants
Address:
315 W Main
Council Grove, KS 66846
Email:

Don't Bigger
Margaret Reller
Angie Delk
Andrew P. Martiny
Therese Paulsen
Governing Body

Date Attested: 8-22 2017

Barbara m Jones
County Clerk

See Accompanying Summary of Significant Forecast Assumptions and Accounting Policies
No assurance is provided on this forecast

Computation to Determine Limit for 2018

Base Levy

1) Total Tax Levy Amount (Dollars) in 2017 (From 2017 Budget - Certificate Page)	66,233
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision	
2017 Library Levy (Dollars) (From 2017 Budget - Certificate Page)	
2017 Recreation Commission Levy (Dollars) (From 2017 Budget - Certificate Page)	
2017 Other Governmental Unit Levy (Dollars) (From 2017 Budget - Certificate Page)	
3) Net Tax Levy (Base)	<u>66,233</u>

Percentage Adjustments

4) CPI Adjustment - 1.4%	927
(Line 4 Percentage Multiplied by Line 3 (Net Tax Levy))	
5) Value of New Improvements (From June 15th County Clerk Valuation Document) (Includes both New Construction and Remodel/Renovations Gains)	41,435
6) 2017 Personal Property Valuation (From June 15th County Clerk Valuation Document)	7,178
2016 Personal Property Valuation (From June 15th County Clerk Valuation Document)	7,869
Increase in Total Personal Property Valuations (cannot be less than zero)	0
7) Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)	
8) Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)	38,657
9) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)	
10) Total Assessed Value of Adjustments	<u>80,092</u>
11) Total Assessed Valuation - June 15, 2017 (From June 15th County Clerk Valuation Document)	1,382,825
12) Adjustment Percentage (Line 10 Divided by Line 11)	5.79%
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)	3,836
14) Total Percentage Adjustments	<u>4,763</u>

Increased Tax Revenues Adjustment

15) Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page)	
Less: Property Tax Revenues Spent on Debt Service in 2017 Budget (From 2017 Budget - Certificate Page)	
Difference	0
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2018 Budget (obligations must have incurred prior to July 1, 2016)	
Less: Property Tax Revenues Spent on PBC and Lease Payments in 2017 Budget	0
17) Property Tax Revenues Spent on Special Assessments in 2018 Budget	
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2018 Budget	

See Accompanying Summary of Significant Forecast Assumptions and Accounting Policies
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Page No. 2

Computation to Determine Limit for 2018

19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015)
and Loss of Funding from Federal Sources after January 1, 2017 in 2018 Budget

20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2018 Budget

21) Law Enforcement Expenses - 2018 Budget (Do not include building construction or remodeling costs)

Law Enforcement Expenses - 2017 Budget (Do not include building construction or remodeling costs)

CPI Adjustment - 1.4%

Law Enforcement Expenses - 2107 Budget (Indexed by CPI)

Increased Law Enforcement Expense in 2018 Budget

0

0

0

22) Fire Protection Expenses - 2018 Budget (Do not include building construction or remodeling costs)

Fire Protection Expenses - 2017 Budget (Do not include building construction or remodeling costs)

CPI Adjustment - 1.4%

Fire Protection Expenses - 2107 Budget (Indexed by CPI)

Increased Fire Protection Expense

0

0

0

23) Emergency Medical Expenses - 2018 Budget (Do not include building construction or remodeling costs)

Emergency Medical Expenses - 2017 Budget (Do not include building construction or remodeling costs)

CPI Adjustment - 1.4%

Emergency Medical Expenses - 2107 Budget (Indexed by CPI)

Increased Emergency Medical Expense

0

0

0

Total Increased Tax Revenue Adjustment

0

Levy on Behalf of Another Political or Governmental Subdivision

24) Library Levy 2018 Budget

24a) Recreation Commission Levy 2018 Budget

24b) Other Governmental Levy 2018 Budget

25) Total Levies on Behalf of Another Political or Governmental Subdivision

0

26) Total Computed Tax Levy

70,996

See Accompanying Summary of Significant Forecast Assumptions and Accounting Policies.
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Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2016	Current Amount for 2017	Proposed Amount for 2018	Transfers Authorized by Statute
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

See Accompanying Summary of Significant Forecast Assumptions and Accounting Policies
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STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2017	Date Due		Amount Due 2017		Amount Due 2018	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 1998- Water	1/1/1998	10/1/2038	4.75%	20,000	153,000						
Series 2009- Sewer	8/1/2009	12/31/2030	4%-6%	220,000	185,000	Apr & Oct	Oct	7,268	4,000	7,077	4,000
						Feb & Aug	Feb	9,975	10,000	9,475	10,000
Total G.O. Bonds					338,000			17,243	14,000	16,552	14,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					338,000			17,243	14,000	16,552	14,000

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STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2017	Payments Due 2017	Payments Due 2018
None							
Totals					0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

See Accompanying Summary of Significant Forecast Assumptions and Accounting Policies.
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City of Woodbine

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	48,769	51,933	56,533
Receipts			
State of Kansas Gas Tax	4,550	4,600	4,580
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	4,550	4,600	4,580
Resources Available:	53,319	56,533	61,113
Expenditures			
Street Repair and Maint	1,386		61,113
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,386	0	61,113
Unencumbered Cash Balance Dec 31	51,933	56,533	0
2016/2017/2018 Budget Authority Amount	51,948	55,739	61,113

Adopted Budget Special Law	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	2,851	1,785	885
Receipts			
Fines & Fees	378	600	600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	378	600	600
Resources Available:	3,229	2,385	1,485
Expenditures			
Enforcement	1,444	1,500	1,485
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,444	1,500	1,485
Unencumbered Cash Balance Dec 31	1,785	885	0
2016/2017/2018 Budget Authority Amount	2,828	2,551	1,485

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City of Woodbine

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	120,199	134,281	85,513
Receipts			
Customer collections	55,999	54,000	54,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	55,999	54,000	54,000
Resources Available:	176,198	188,281	139,513
Expenditures			
Personnel	9,815	12,000	12,000
Operations	3,329	7,500	7,500
Water purchases	15,460	17,000	17,000
Bond payments	11,458	11,268	11,077
Capital outlay	580	55,000	55,000
Water protection and testing fees	1,275		
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	41,917	102,768	102,577
Unencumbered Cash Balance Dec 31	134,281	85,513	36,936
2016/2017/2018 Budget Authority Amount	105,958	102,768	102,577

Adopted Budget Sewer Utility	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	59,937	63,409	47,234
Receipts			
Customer collections	28,000	32,000	32,000
Interest on Idle Funds	131		
Miscellaneous	125		
Does miscellaneous exceed 10% of Total F			
Total Receipts	29,247	32,000	32,000
Resources Available:	89,184	95,409	79,234
Expenditures			
Personnel	4,623	5,500	5,500
Operations	677	2,700	2,700
Capital outlay	0	20,000	20,000
Bond payment	20,475	19,975	19,475
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	25,775	48,175	47,675
Unencumbered Cash Balance Dec 31	63,409	47,234	31,559
2016/2017/2018 Budget Authority Amount	48,675	48,175	47,675

See Accompanying Summary of Significant Forecast Assumptions and Accounting Policies
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2018

NOTICE OF BUDGET HEARING

The governing body of
City of Woodbine
will meet on August 14, 2017 at 7:00 PM at Woodbine Library for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Woodbine Library and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of Current Year Estimate for 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Estimate Tax Rate*
General	65,790	47.160	261,260	47.110	244,773	66,233	47.793
Debt Service							
Library							
Special Highway	1,386				61,113		
Special Law	1,444		1,500		1,485		
Water Utility	41,917		102,768		102,577		
Sewer Utility	25,775		48,175		47,675		
Totals	136,312	47.160	413,703	47.110	457,623	66,233	47.793
Less: Transfers	0		0		0		
Net Expenditure	136,312		413,703		457,623		
Total Tax Levied	65,011		66,233		XXXXXXXXXXXXXXX		
Assessed Valuation	1,408,373		1,405,925		1,385,825		

Outstanding Indebtedness,

	2015	2016	2017
January 1:			
G.O. Bonds	366,000	352,000	338,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	366,000	352,000	338,000

* Tax rates are expressed in mills

Janet Conner

City Official Title: City Clerk

The City of Woodbine, Kansas

Summary of Significant Forecast Assumptions and Accounting Policies

Note 1 – Summary of Significant Forecast Assumptions

This financial forecast presents, to the best of management's knowledge and belief, the City's expected results of operations for the forecast periods. Accordingly, the forecast reflects management's judgment as of July 10, 2017, the date of these forecasts, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Assessed valuation – The valuations of property in the City are estimates determined by the Dickinson County, Kansas Appraiser's office.

Receipts – Ad valorem tax revenues are based on expected collection of taxes levied for the 2017 and 2018 budget year. Motor vehicle, recreational, 16/20M vehicle, and state gas taxes are based on collection estimates supplied by Dickinson County, Kansas and the State of Kansas. Other revenues for 2017 and 2018 are assumed to be approximately the same as the 2016 actual figures.

Expenditures – 2017 expenditures are entered from the adopted 2017 budget information with the exceptions of the special law and special highway expenditures which are transferred to the 2018 budget year. The city anticipates remaining within their budgeted authority for total expenditures for all funds.

2018 personal services (wages and benefits) are expected to remain the similar to the 2017 budgeted amounts. The actual amount of increase may vary dependent upon the number of personnel assigned to each department within the City and the hiring of or dismissal of employees.

Commodities, contractual and capital outlay expenditures for 2018 are expected to remain very similar to the budgeted 2017 amounts. Expenditures in the special highway and special fire are made to the extent of available funds.

Transfers are estimated based on the needs of certain funds and cash availability in other funds.

Debt service expenditures are based on the scheduled payments in the debt agreements or ordinances for debt that existed as of December 31, 2016.

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2018

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FUND	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Estimate Tax Rate*
General	65,790	47.160	261,260	47.110	244,773	66,233	47.793
Debt Service							
Library							
					61,113		
Special Highway	1,386				1,485		
Special Law	1,444		1,500		102,577		
Water Utility	41,917		102,768		47,675		
Sewer Utility	25,775		48,175				
Totals	136,312	47.160	413,703	47.110	457,623	66,233	47.793
Less: Transfers	0		0		0		
Net Expenditure	136,312		413,703		457,623		
Total Tax Levied	65,011		66,233		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	1,408,373		1,405,925		1,385,825		

Outstanding Indebtedness.

	2015	2016	2017
January 1,			
G.O. Bonds	366,000	352,000	338,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	366,000	352,000	338,000

*Tax rates are expressed in mills

Janet Conner

City Official Title: City Clerk

(First published in the Abilene Reflector Chronicle Tuesday, July 25, 2017)

NOTICE OF BUDGET HEARING

The governing body of
City of Abilene
will meet on August 14, 2017 at 7:00 PM at Woodbine Library for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of all expenses for
the year 2018. Detailed budget information is available at Woodbine Library and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of Current Year Estimates for 2017 and Valuation Tax credits for the maximum limits of the 2018 Budget
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	2016 Actual	2017 Actual	2017 Estimate	2018 Estimate	2018 Estimate	2018 Estimate
	Expenditures	Actual Tax Rate	Expenditures	Actual Tax Rate	Expenditures	Estimated Tax Rate
General	65,792	47.162	201,200	47.112	244,272	46.122
Police						
Fire						
Public Works						
Library						
Capital						
General	1,395		1,395		1,312	
General	1,441		1,441		1,441	
Police	45,815		122,764		122,764	
Fire	14,773		44,179		47,872	
Public Works						
Library						
Total	134,217	47.162	211,200	47.112	457,857	46.222
Less: Transfers					427,857	
Net Expenditures	134,217		211,200		30,000	
Total Tax Levied	65,814		144,200		1,387,825	
Assessed Valuation	1,408,375		1,408,375			

Outstanding Indebtedness

January 1, 2015

General Fund

Revolving Bonds

Other

Less: Purchase Principal

Total

* Tax rates are expressed in mills

Joint Current

City Official Title: City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS
DICKINSON COUNTY } ss.

Mike Depomum being first duly sworn, deposes and says
That I am the editor of the Reflector-Chronicle, a daily newspaper printed
in the State of Kansas, and published in and of general circulation in Dickinson
County, Kansas, with a general paid circulation on a monthly basis, and
said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least 50 times a year;
has been so published continuously and uninterruptedly in said county and
for period of more than five years prior to the first publication of said not
and has been admitted at the post office of Abilene, in said county, as a second
class matter.

That the attached notice is a true copy thereof and was published
the regular and entire issue of said newspaper for 4 consecutive
weeks, the first publication thereof being made as aforesaid on the day
7-25, 2017 with subsequent publications being made on the
following dates:

_____, 20_____, 20_____, 20_____,
Michael L. Depomum

Printer's Fee \$ 51.90

Subscribed and sworn to before me this 25th day
July, 2017

Susan Parker

Notary Public

My commission expires 7/25/17

Approved: _____

Judge _____

